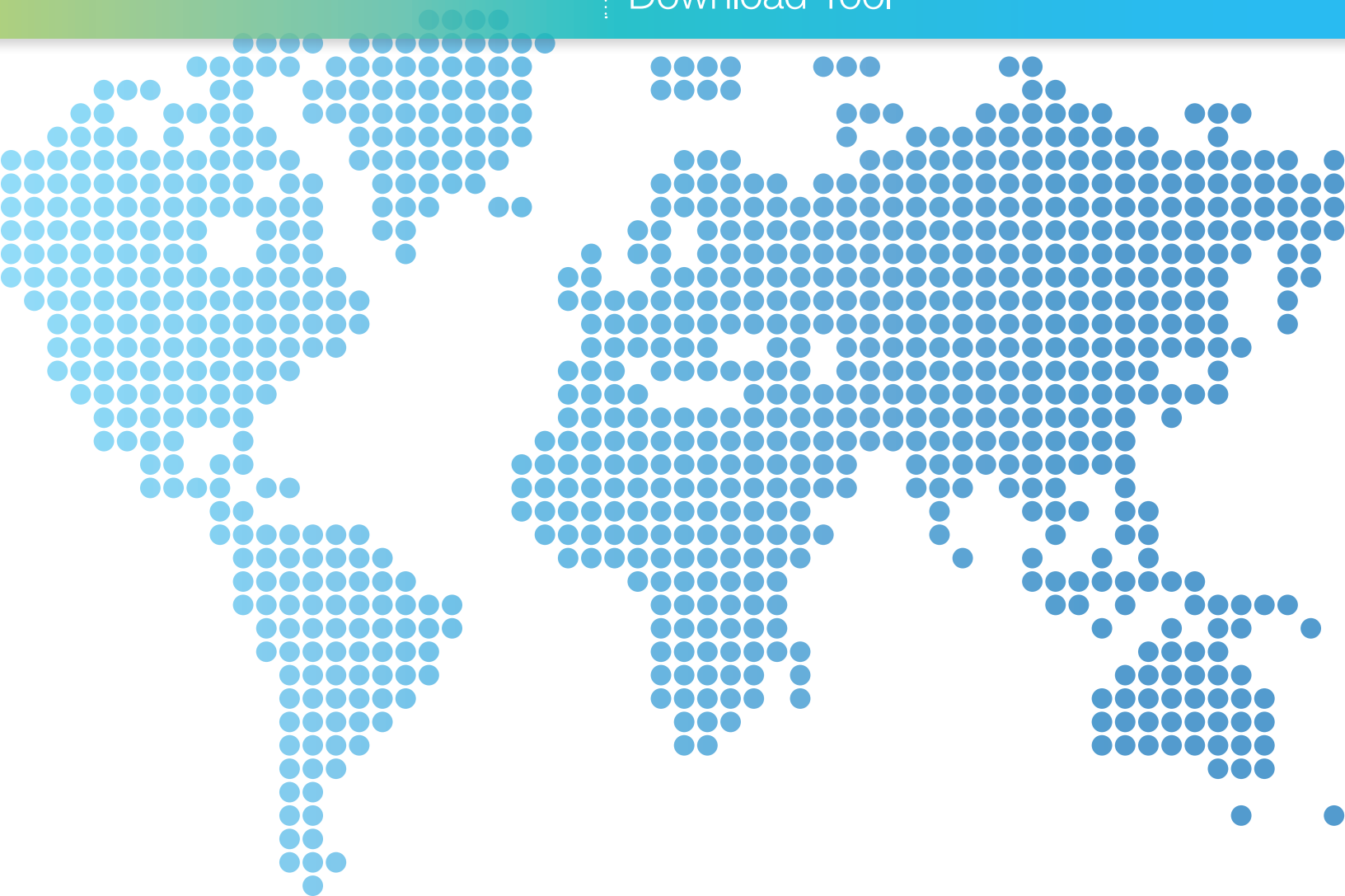




FATCA | Foreign Account Tax Compliance Act

Foreign Financial Institution (FFI) List

Search and
Download Tool



User Guide

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1.1 | FATCA Introduction

The Foreign Account Tax Compliance Act (FATCA) was enacted as part of the Hire Incentives to Restore Employment (HIRE) Act in 2010. FATCA was created to address non-reporting of income related to foreign financial accounts held by US taxpayers.

FATCA requires Foreign Financial Institutions (FFIs) to report directly to the IRS certain information about financial accounts held by U.S. taxpayers, or by foreign entities in which U.S. taxpayers hold a substantial ownership interest. Generally, FFIs will commit to this reporting requirement by registering with the IRS and signing an agreement with the IRS. In most cases, FFIs that do not register with the IRS will be subject to 30% withholding on all US payments.

Financial Institutions (FIs) that register with the IRS under FATCA will be issued a Global Intermediary Identification Number (GIIN) and will appear on the FFI List published by the IRS. The FFI List is used to determine whether an FI is registered with FATCA and therefore whether payments to the FI must be withheld upon. The FFI List will appear on the IRS FATCA website and may be searched and/or downloaded. The FFI List Search and Download tool will allow users to search entities on the list by GIIN, Financial Institution Name, or Country of FFI or Branch. Search results can be downloaded as well. The FFI List will be published/updated monthly, with the initial publication scheduled for June 2014.

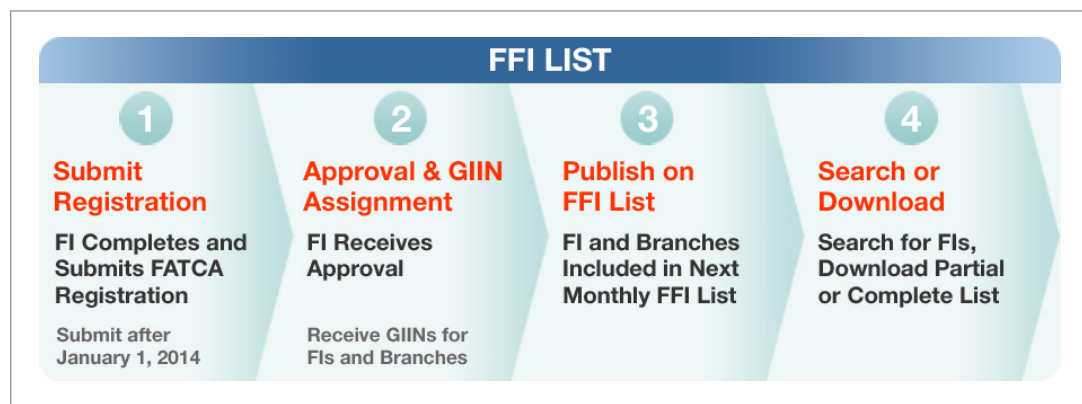


Figure 1 - Foreign Financial Institution (FFI) List Overview

1.2 | FFI List Search and Download Tool Overview

The FATCA FFI List Search and Download Tool has three main functions: Download the entire FFI List, Search the FFI List, and Download a partial FFI List (the search results). The search tool may be used when you are seeking to narrow down results by GIIN, Financial Institution Name, and/or by Country of FFI or Branch. It is recommended to download the entire FFI List if you are searching for multiple FIs and/or Branches.¹ Once downloaded, you can then search within the downloaded FFI List file.

¹ The time it takes to download the FFI List (entire or partial) will depend on your Internet connectivity.

Figure 2 – Foreign Financial Institution (FFI) List Components below provides an overview of the functionality of the three FFI List components.

Download the Entire FFI List	Search the FFI List	Download a Partial FFI List
<div>1. Download the current entire FFI List for FIs and their Branches in CSV and/or XML file formats with the following information:</div> <div><div>■ GIIN (Global Intermediary Identification Number)</div><div>■ Financial Institution Name</div><div>■ Country of FFI or Branch</div></div>	<div>1. Search the current entire FFI List for FIs and their Branches by the following criteria:</div> <div><div>■ GIIN (Global Intermediary Identification Number)</div><div>■ Financial Institution Name</div><div>■ Country of FFI or Branch</div></div> <div>2. View search results of all FIs and Branches that meet the search criteria</div>	<div>1. Search the current entire FFI List for FIs and their Branches, and view search results of all FIs and Branches that meet the search criteria.</div> <div>2. Download a partial FFI List (the search results) in CSV, XML, and/or PDF file formats with the following information:</div> <div><div>■ GIIN (Global Intermediary Identification Number)</div><div>■ Financial Institution Name</div><div>■ Country of FFI or Branch</div></div>

Figure 2 - Foreign Financial Institution (FFI) List Components

2

System Requirements/Launching the FFI List Search and Download Tool

2.1 | System Requirements

Minimum Requirements

The FATCA FFI List Search and Download Tool is a public application and does not require a user name or password. The Tool will function on most major Internet browsers (e.g., Mozilla Firefox, Internet Explorer, Google Chrome, Safari, etc.).

The following options must be set on your Internet browser settings for the FFI List Search and Download Tool to have full functionality:

- JavaScript enabled;
- Session cookies enabled;
- If downloading the entire FFI List in compressed format, access to compressed file extraction software; and
- If downloading the entire FFI List or partial search results list, your system will also need the ability to view CSV and/or XML file formats.

Session Cookies Enabled

You must configure your Internet browser to allow session cookies and cascading style sheet (CSS) capabilities in order for the application to function properly. Session cookies exist temporarily in memory and are deleted when the Internet browser is closed.

Printing

Use your Internet browser's print option to print search results directly from the FFI Search and Download Tool. It is recommended that you download the FFI List (entire FFI List or partial FFI List) and print it using your own computer.

2.2 | Launching the FFI List Search and Download Tool

The FATCA FFI List Search and Download Tool can be accessed on the [FATCA FFI List landing page](http://www.irs.gov/fatca-ffilist) (<http://www.irs.gov/fatca-ffilist>).



Figure 3 - Foreign Account Tax Compliance Act (FATCA) Foreign Financial Institution (FFI) List Landing Page

From the FFI List landing page, click on the **Search and Download** link to access the FFI List Search and Download Tool page. There are several helpful related links on the landing page. For more information on the related links, go to [Appendix A - FFI List Resources and Important Links](#).

3

FFI List Search and Download Tool

3.1 | Introduction

The FFI List Search and Download Tool can be used for the following:

- Downloading the entire FFI List in CSV or XML format.
- Retrieving a partial list using search criteria such as the GIIN, Financial Institution Name, and/or Countries of FFI or Branch.
- Downloading the search results (a partial FFI List) in CSV, XML, or PDF format.

The current list of FIs and Branches in “Approved” status is available on IRS.gov on the first business day of each month. FIs and Branches must be approved five business days prior to the last business day of the month (Monday through Friday, excluding U.S. holidays) to appear on the current list of approved FIs and Branches.

3.2 | Downloading the Entire FFI List

You can download the entire FFI List containing all FIs and Branches in “Approved” status. The entire FFI List is available in two downloadable formats: CSV and XML. The entire FFI List is unavailable in PDF format due to the size of the file. The entire FFI List size is displayed next to the file format.

The screenshot shows the IRS website's FATCA Foreign Financial Institution (FFI) List Search and Download Tool. The page has a top navigation bar with links for Subscriptions, Language, and Information For... A search bar is located in the top right. Below the navigation bar is a menu with links for Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. The main content area is titled "FATCA Foreign Financial Institution (FFI) List Search and Download Tool". It includes a sidebar with links for FATCA Home, FATCA Taxpayers, FATCA Financial Institutions (FIs), FATCA FAQs - FFI List, International Taxpayers, International Businesses, and Treasury IGA Listing. The main content area contains a description of the FFI List, a search bar for GIIN, Financial Institution Name, and Country of FFI or Branch, and a "Selected" list. A "Search/Download FFI List" section provides instructions on how to search and download the list. A "Related Links" section on the right includes links for the Entire FFI List, FFI List User Guide, FFI List Resources, and FFI List FAQs. The "Entire FFI List" section lists the following links: CSV (X.X MB), CSV ZIP (X.X MB), XML (X.X MB), XML ZIP (X.X MB), and FFI List XML Schema Page.

Figure 4 - Downloading the Entire Foreign Financial Institution (FFI) List

To begin downloading the entire FFI List:

- Locate the **Entire FFI List** links at the top of the search results.
- Click on one of the file format links to begin downloading the file in the selected format.

To download the file in CSV format:

- Click on the **CSV** or **CSV ZIP** link. The CSV ZIP link will download the FFI List in CSV format in a zipped or compressed file.
- CSV files can be imported into many spreadsheets and database applications.

To download the file in XML format:

- Click on the **XML** or **XML ZIP** link. The XML ZIP link will download the FFI List in XML format in a zipped or compressed file.
- XML files can be imported into certain database applications.

To save the downloaded file:

Follow your Internet browser's prompts for saving files to your computer.

- The Internet browser will prompt with a default file name.
 - **CSV:** FFIListFull.csv
 - **CSV ZIP:** FFIListFullCsv.zip
 - **XML:** FFIListFull.xml
 - **XML ZIP:** FFIListFullXml.zip
- You may choose to save using a different file name and/or at a different location on your computer.

To view the structural design of the XML file and to validate the XML document:

- Click on the **FFI List XML Schema Page** link.
- For more information about the FFI List schema and test files, and to view sample downloaded FFI Lists, go to the [Test Files and Schema](http://www.irs.gov/Businesses/International-Businesses/IRS-FFI-List-Schema-and-Test-Files) page (<http://www.irs.gov/Businesses/International-Businesses/IRS-FFI-List-Schema-and-Test-Files>).

3.3 | Searching the FFI List

You can search the entire FFI List to locate specific FIs and/or Branches. You can search the FFI List using three criteria: GIIN, Financial Institution Name, and/or Country of FFI or Branch.

The **Search Tips** provide helpful information on how to get better FFI List search results.

Figure 5 - Foreign Financial Institution (FFI) List Search and Download Tool Search Page

To open the Search Tips:

- Click on **Search Tips** link and a pop-up window will open with the Search Tips.
- Click the **Close** button to go back to the Search and Download page.

Figure 6 - Search Tips

To begin a search:

Figure 7 - Search Criteria Fields

- Using FI criteria, enter text in at least one search field.
- Click on a dashed, underlined title to display for the title's definition in the pop-up window. The definition for each field is noted in **Figure 11 – Search Criteria Information** on the following page.
- Multiple terms in different search fields make search results more specific.

To search by GIIN:

Figure 8 - Global Intermediary Identification Number (GIIN) Field

- Enter at least the first six characters of the FI or Branch.

To search by Financial Institution Name:

Figure 9 - Financial Institution Name Field

- Enter at least one character of the FI's name.
- Type the word "Branch" in the Financial Institution Name field if you are searching for a Branch. Actual Branch names are not included in the search results under the Financial Institution Name column.

To search by Country of FFI or Branch:

Figure 10 - Foreign Financial Institution (FFI) or Branch Field

- Select at least one country from the alphabetical list.

More information on the search criteria is shown in **Figure 11 – Search Criteria Information** below.

Search Criteria Title	Title Definition	Additional Information
FFI or Branch GIIN	GIIN is the abbreviation for Global Intermediary Identification Number. It contains numbers and letters.	<ul style="list-style-type: none"> ■ At least the first six characters are required for a search by GIIN. ■ The GIIN field will accept lowercase and uppercase letters (a through z, A through Z) and numbers (0 through 9). Characters should not contain any special characters or the letter “O.” ■ The period (.) separators are embedded in the field, so there is no need to type periods. The GIIN field is 19 characters, including three period separators.
Financial Institution Name	The name a Financial Institution uses in its legal documents. The tool does not recognize the names of the Financial Institution’s Branches.	<ul style="list-style-type: none"> ■ At least one character is required for a search by Financial Institution Name. No more than 40 characters are allowed for the Financial Institution Name field ■ The FI field will accept lowercase and uppercase letters (a through z, A through Z), numbers (0 through 9), blank space, ampersand (&), hyphen (-), forward slash (/), period (.), comma (,), apostrophe (’), pound sign/hashtag (#), and percent sign (%). ■ Searches are NOT case sensitive. ■ The FFI List will contain the Financial Institution (FI) Name or the word “Branch” for Branches. The FI name will display on the list in the exact way it was input during registration. ²

Search Criteria Title	Title Definition	Additional Information
Country of FFI or Branch	The country of residence for tax purposes (usually the FFI or Branch's place of incorporation or principal management).	<p>At least one country is required for a search by Country of FFI or Branch.</p> <p>Allows you to make selections from an alphabetical list of countries. There is an "OTHER" option at the end of the list if your country is not listed.</p> <ul style="list-style-type: none"> ■ To add a country: <ul style="list-style-type: none"> ■ Click the arrows on the vertical scroll bar to scroll up and down the list of countries; ■ Click the country you want to add to the search criteria; and ■ Click the right arrow to add to the list of selected countries (the field to the right of the arrows). ■ Repeat the above process to add another country. ■ To add multiple countries: <ul style="list-style-type: none"> ■ Click the arrows on the vertical scroll bar to scroll up and down the list of countries; ■ Click the countries you want to add to the search criteria while holding the Control button (PC) or Command button (Mac); and ■ Click the right arrow to add to the list of selected countries (the field to the right of the arrows). ■ To remove a country that has been added to the list of selected countries: <ul style="list-style-type: none"> ■ Click on the country and click on the left arrow.

Figure 11 - Search Criteria Information

² The FI names on the FFI List are obtained from the data entered by the FI on its registration form or FATCA Online Registration System. The FI can edit this field (or any other field except the FI type) on the FATCA Online Registration System at any time. If this field is changed by the FI, the updated name will appear on the next published list.

To search based on entered criteria:

Search/Download FFI List [Search Tips](#)

Search for foreign financial institutions and branches using any combination of these options. Search results may be downloaded in CSV, XML or PDF formats.

GIIN

. . .

Financial Institution Name

Country of FFI or Branch

Country 6
Country 7
Country 8
Country 9

Selected

Country 1
Country 2
Country 3
Country 4

CLEAR **SEARCH >**

Figure 12 - Search Functionalities

- Click the **Search** button. Depending on your search criteria, the following results will display in a table below the search criteria selected:
 - **FFI or Branch GIIN:** The search results will contain all FI or Branch GIINs that begin with the string of characters entered in this field.
 - **Financial Institution Name:** The search results will contain the characters entered for the search, or the word “Branch,” under the Financial Institution Name field.
 - **Country of FFI or Branch:** The search results will contain all the FIs and Branches that entered the selected countries as their countries of residence for tax purposes (usually the FFI or Branch’s place of incorporation or principal management).
- Click the **Clear** button to clear the search criteria and begin a new search.

[Subscriptions](#)
[Language](#)
[Information For...](#)

[Advanced](#)

[Filing](#)
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[FATCA Home](#)
[FATCA Taxpayers](#)
[FATCA Financial Institutions \(FIs\)](#)
[FATCA FAQs - FFI List](#)
[International Taxpayers](#)
[International Businesses](#)
[Treasury IGA Listing](#)

FATCA Foreign Financial Institution (FFI) List Search and Download Tool

The FFI List is updated the first day of each month. It includes all foreign financial institutions and branches that are in approved status at the time the list is compiled.

Financial Institutions in approved status as of Month DD, YYYY

Search/Download FFI List

Search for foreign financial institutions and branches using any combination of these options. Search results may be downloaded in CSV, XML or PDF formats.

GIIN

Financial Institution Name

Country of FFI or Branch

Country 6

Country 7

Country 8

Country 9

Selected

Country 1

Country 2

Country 3

Country 4

[Search Tips](#)

Entire FFI List

The current entire foreign financial institution list is available to download in CSV and XML formats. The ZIP files download faster.

- CSV (X.X MB)
- CSV ZIP (X.X MB)
- XML (X.X MB)
- XML ZIP (X.X MB)
- FFI List XML Schema Page

Related Links

- FFI List User Guide
- FFI List Resources
- FFI List FAQs

Search Results

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GIIN	Financial Institution Name	Country of FFI or Branch
123ABC.00000.LE.006	Financial Institution 1	Country 1
123ABC.00000.BR.006	Branch	Country 1
123ABC.00001.ME.013	Financial Institution 1 Member 1	Country 2
123ABC.00002.ME.013	Financial Institution 1 Member 2	Country 2
123DEF.00000.BR.127	Branch	Country 5
123DEF.00000.BR.117	Branch	Country 3
123DEF.00000.LE.117	Financial Institution 4	Country 3
123DEF.00000.BR.123	Branch	Country 4
234DEF.00000.LE.013	Financial Institution 2	Country 2
234DEF.00001.ME.013	Financial Institution 2 Member 1	Country 2
345HIJ.99999.SL.117	Financial Institution 7	Country 3
456EFG.99999.SL.123	Financial Institution 5	Country 4
567GHI.00000.LE.117	Financial Institution 3	Country 3
567GHI.00000.BR.117	Branch	Country 3
654NPQ.99999.SL.013	Financial Institution 11	Country 2
678JKL.00000.SP.123	Financial Institution 8	Country 4
765GFE.00000.SP.127	Financial Institution 6	Country 5
789RST.00000.LE.006	Financial Institution 12	Country 1
789RST.00000.BR.006	Branch	Country 1
789RST.00001.ME.006	Financial Institution 12 Member 1	Country 1
876LMN.00000.LE.127	Financial Institution 10	Country 5
876LMN.00000.BR.127	Branch	Country 5
876LMN.00001.ME.127	Financial Institution 10 Member 1	Country 5
876LMN.00002.ME.127	Financial Institution 10 Member 2	Country 5
987KLM.99999.SL.127	Financial Institution 9	Country 5

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Figure 13 - Foreign Financial Institution (FFI) List Search and Download Tool Search Results

Foreign Financial Institution (FFI) List Search and Download Tool **User Guide**

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Search Results

- Search results based on the criteria entered are displayed below the FFI List Search and Download Tool.
- The total number of FIs and Branches that match the search criteria is displayed above the search results.
- Branches are listed as the word “Branch” in the “Financial Institution Name” column.
 - Search results are limited to 30,000 records. If your search returns more than 30,000 records, you will receive an error message reading “Too Many Results Found,” and no results will display.
 - If there are no records that match your search criteria, you will receive a “No Results Found” error message.
 - For more information on the error messages, go to [Appendix C – List of Error Messages in the FFI List Search and Download Tool](#).

Sorting



Figure 14 - Sort Functionality for Search Results

- The default sort order of the results is by GIIN.³
- To sort the results by GIIN, Financial Institution Name, or Country of FFI or Branch in ascending or descending order, click on the arrows next to the headers.

Navigation

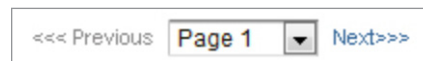


Figure 15 - Navigation Functionality for Search Results

- To go to the previous page of results, click the **Previous** button.
- To jump to another page of results, click the page number drop down arrow and select the desired page number.
- To go to the next page of results, click the **Next** button.

Downloading Search Results



Figure 16 - Search Results Download Links

³ When sorting by GIIN, the system sorts in ascending order on the first 12 characters (vvvvvv.vvvvvv),

- If the first 12 characters do not match, then the system sorts on all 19 characters in ascending order (no second or third level sort).
- If the first 12 characters match, then the secondary sort is on category code in the following order: SP (Sponsoring Entity), SL (Single), ME (Member), LE (Lead), and BR (Branch).
- If the FFI Type matches, then sort on country in alphabetical order (A through Z).

- To download the search results, click on **CSV**, **XML**, and **PDF** links. For more information on downloading search results, go to [Chapter 3.4 – Downloading FFI List Search Results](#).

Clearing Search Criteria and Results



Figure 17 - Clear Button

- To clear the search criteria and results, and begin a new search, click the Clear button.

3.4 | Downloading FFI List Search Results

Options to download search results are displayed at the top right of the search results table. The links allow you to download the search results in CSV, XML, or PDF format.

Search/Download FFI List

The FFI List is updated the first day of each month. It includes all foreign financial institutions and branches that are in approved status at the time the list is compiled.

Financial Institutions in approved status as of Month DD, YYYY

Search for foreign financial institutions and branches using any combination of these options. Search results may be downloaded in CSV, XML or PDF formats.

Search/Download FFI List

Search for foreign financial institutions and branches using any combination of these options. Search results may be downloaded in CSV, XML or PDF formats.

Search Results

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GFIN	Financial Institution Name	Country of FFI or Branch
123ABC.00000.LE.006	Financial Institution 1	Country 1
123ABC.00000.BR.006	Branch	Country 1
123ABC.00001.ME.013	Financial Institution 1 Member 1	Country 2
123ABC.00002.ME.013	Financial Institution 1 Member 2	Country 2
123DEF.00000.BR.127	Branch	Country 5
123DEF.00000.BR.117	Branch	Country 3
123DEF.00000.LE.117	Financial Institution 4	Country 3
123DEF.00000.BR.123	Branch	Country 4
234DEF.00000.LE.013	Financial Institution 2	Country 2
234DEF.00001.ME.013	Financial Institution 2 Member 1	Country 2
345HIJ.99999.SL.117	Financial Institution 7	Country 3
456EFG.99999.SL.123	Financial Institution 5	Country 4
567GHI.00000.LE.117	Financial Institution 3	Country 3
567GHI.00000.BR.117	Branch	Country 3

Download: CSV | XML | PDF

Figure 18 - Download Foreign Financial Institution (FFI) List Search Results

To begin downloading a partial FFI List (the search results):



Figure 19 - Download Partial Foreign Financial Institution (FFI) List Options

- Locate the **Download** links at the top right of the search results.
- Click one of the file format links to begin downloading the file in the selected format.
- Follow your Internet browser's prompts for saving files on your computer.
 - The Internet browser will prompt with a default file name.
 - You may choose to save using a different file name and/or at a different location on your computer.

To download the search results in CSV format:

- Click the **CSV** link.
- CSV files can be imported into many spreadsheets and database applications.

To download the search results in XML format:

- Click the **XML** link.
- XML files can be imported into certain database applications.

To download the search results in PDF format:

- Click the **PDF** link.
- PDF files can be opened using PDF reader software.

To save the downloaded file:

Follow your Internet browser's prompts for saving files to your computer.

- The Internet browser will prompt with a default file name.
 - **CSV:** FFIListPartial.csv
 - **XML:** FFIListPartial.xml
 - **PDF:** FFIListPartial.pdf

4

Appendices

4.1 | Appendix A – FFI List Resources and Important Links

The **FFI List Resources and Support Information page** (<http://www.irs.gov/Businesses/Corporations/FFI-List-Resources-Page>) provides a brief description and process overview of the FFI List, as well as the Search and Download capabilities. The page also provides several helpful links for FATCA-related resources.

The **FFI List Schema and Test Files page** (<http://www.irs.gov/Businesses/International-Businesses/IRS-FFI-List-Schema-and-Test-Files>) allows you to download an FFI List schema and/or test file in XML format and an FFI List test file in CSV format.

The **FFI List FAQs** (<http://www.irs.gov/Businesses/Corporations/IRS-FFI-List-FAQs>) is a list of frequently asked questions regarding the FFI List and the FFI List Search and Download Tool.

4.2 | Appendix B – List of Acronyms ⁴

The below table, **Figure 20 – Foreign Financial Institution (FFI) List Acronyms**, provides a list of frequently used acronyms in the FFI List Search and Download Tool.

Acronym	Definition
CSV	Comma Separated Value
FATCA	Foreign Account Tax Compliance Act
FI	Financial Institution
FFI	Foreign Financial Institution
PDF	Portable Document Format
XML	Extensible Markup Language

Figure 20 - Foreign Financial Institution (FFI) List Acronyms

⁴ To view a glossary of FATCA-related terms, go to the **FATCA Registration Online User Guide** (http://www.irs.gov/file_source/pub/irs-pdf/p5118.pdf).

The below table, **Figure 21 – List of Error Messages**, is a list of the error messages you may see while using the FFI List Search and Download Tool.

Description of Error Message	Error Message Text
No Results Found	There are no results based on the information you have entered. Refine your search and try again. For tips in refining and improving your Search results, please go to Search Tips.
Too Many Results	There are too many results to display based on the information you have entered. Refine your search and try again. For tips in refining and improving your Search results, please go to Search Tips. The entire FFI List is available to download: <ul style="list-style-type: none"> ■ CSV (X.X MB) ■ XML (X.X MB) ■ FFI List XML Schema
System Error	A system error has occurred. Try your search again.
Invalid Financial Institution Name	You have entered the Financial Institution Name incorrectly. Valid characters are letters (a-z, A-Z) and numbers (0-9). Valid special characters are blank space, ampersand (&), hyphen (-), forward slash (/), period (.), comma (,), apostrophe ('), pound sign (#), and percent sign (%).
Invalid GIIN Format	You have entered the GIIN incorrectly. You must enter a minimum of six sequential characters of the GIIN. Valid characters are letters (a-z, A-Z) and numbers (0-9). Do not use special characters or the letter O.
No Search Criteria	You need to enter information into at least one field to search. For tips in refining and improving your Search results, please go to Search Tips.

Figure 21 - List of Error Messages

GIIN means a Global Intermediary Identification Number assigned to a PFFI or Registered Deemed Compliant FFI. A separate GIIN will be issued to the FI to identify each jurisdiction, including the FI's jurisdiction of residence, in which the FI maintains a Branch that is not treated as a Limited Branch. It is anticipated that the IRS FFI List will be updated on a monthly basis to add or remove FIs (or its Branches). The GIIN may be used by an FI to identify itself to withholding agents and tax administrations for FATCA reporting. A GIIN will be issued to only those FIs that are not Limited FFIs, Limited Branches, or U.S. Branches of an FFI, and will be issued after an FI's FATCA Registration is submitted and approved.

Format: XXXXXX.XXXXX.XX.XXX

The GIIN is a 19-character identification number that is a composite of several other identifiers. These identifiers include the following:

- Each registering FI will be given a FATCA ID that will be used for purposes of establishing and accessing the FI's online FATCA account. For all FIs other than Member FIs, the FATCA ID is a randomly generated six character alphanumeric string. These 6 characters are upper case letters excluding the letter O, or numbers, or a combination of both. For Member FIs, the FATCA ID will be comprised of 12 characters: the first 6 characters will be the Lead FI's FATCA ID, followed by a period, and the last 5 characters will be alphanumeric and assigned sequentially to each Member FI. The FATCA ID is not the same as the GIIN.
- The Financial Institution Type can be Single, Lead of an Expanded Affiliated Group, Member (not Lead) of an Expanded Affiliated Group, or Sponsoring Entity. The Financial Institution type is provided by the Financial Institution when creating its FATCA account.
- The Category Code is a two-character abbreviation identifying either the Financial Institution Type as previously described or a Branch of the Financial Institution.
- The Country Identifier will be the ISO 3166-1 numeric standard country code for the Financial Institution's country of residence for tax purposes that the Financial Institution identified for **Question 3** on the registration form, or, if the GIIN is for a Branch, the Branch country identified for **Question 9A** on the registration form.

The below table, **Figure 22 – Global Intermediary Identification Number (GIIN) Composition**, provides guidance on what makes up a GIIN and what each set of characters means to a particular FI.

Character Representation	No. of Characters	Position	Description of Rules
XXXXXX FATCA ID (first six characters)	6	1-6	Alphanumeric upper case only <ul style="list-style-type: none"> For all Financial Institutions, this is the same as the first 6 characters of the FATCA ID. For leads and singles, this is your FATCA ID, for members; this is just the first six characters. <i>(First 6 characters of any Financial Institution's FATCA ID are randomly generated and will never use the letter "O")</i>
Separator 1	1	7	Period = .
XXXXX Financial Institution Type	5	8-12	Alphanumeric upper case only <ul style="list-style-type: none"> Lead = 00000 Sponsoring Entity = 00000 Single = 99999 Member = Same as the last 5 characters of the Member's FATCA ID (sequential, starting from 00001 and going to 99998, then A0000 – ZZZZZ; will never use the letter "O")
Separator 2	1	13	Period = .
XX Category Code	2	14-15	Alpha upper case only Based on Financial Institution or Branch category <ul style="list-style-type: none"> LE = Lead SL = Single ME = Member BR = Branch (the first thirteen characters of a Branch's GIIN will match the first thirteen characters of the GIIN of the Financial Institution with which the Branch is associated) SP = Sponsoring Entity
Separator 3	1	16	Period = .
XXX Country Identifier	3	17-19	Numeric <ul style="list-style-type: none"> ISO 3166-1 numeric standard country code of the Financial Institution or Branch <i>NOTE: Use 999 for country code "Other"</i>

Figure 22 - GIIN Composition